

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA	:	CIVIL ACTION
	:	NO. 09-4742
v.	:	
	:	
PIL HYUN YU and YONG HYUN YU,	:	
Administrators of the Estate of Si Tae	:	
Yu; JUNG HEE YU; JOONG HYUN	:	
YU; COMMERCE BANK, National	:	
Association; and T.D. BANKNORTH,	:	
National Association	:	

ORDER

AND NOW, this 14th day of February, 2012, upon consideration of the unopposed motion for summary judgment filed by plaintiff United States of America, it is ORDERED that the motion is GRANTED and JUDGMENT is entered in the above action in favor of the United States and against defendants as follows:

1. Based upon the assessments described in paragraph 17 of the United States' Complaint, defendants Jung Hee Yu and the estate of Si Tae Yu are jointly indebted to the United States for federal income taxes and statutory additions to tax for the 1990, 1991 and 2004 taxable years in the amount of \$254,805 as of September 1, 2008, together with statutory additions and interest according to law accruing thereafter until paid.
2. Federal tax liens with respect to the assessments described in paragraph 17 of the United States' Complaint attached to Si Tae Yu's interest in the real property at 1925 Cheltenham Avenue, Elkins Park, Pennsylvania, which real property is more particularly described in paragraph 24 of the United States' Complaint.

3. These federal tax liens remain attached to the undivided one-half interest in the real property at 1925 Cheltenham Avenue that was formerly owned by Si Tae Yu.
4. The federal tax liens amount to \$254,805 plus statutory additions accruing and less any payments made after September 1, 2008.
5. The United States is entitled to enforcement of its tax liens by foreclosure and sale of the property at 1925 Cheltenham Avenue. Upon its motion, the United States may obtain an order of sale.
6. Following a sale of the property at 1925 Cheltenham Avenue, the proceeds of the sale shall be distributed in the following order of priority: (1) to reimbursement for the costs of the sale; (2) to any holders of liens against the property superior to the federal tax liens; and then (3) one half to Joong Hyun Yu and the other half distributed to the United States in satisfaction of the tax debts of Si Tae Yu and Jung Hee Yu described in paragraphs 17 through 22 of the Complaint, up to the full amount of such tax debts, including accrued interest and penalties, with any remainder distributed to Joong Hyun Yu.

s/Thomas N. O'Neill, Jr.
THOMAS N. O'NEILL, JR., J.